

In Re: Hazen and Nancy Page)
Ward 57, Block 9, Parcel 35)
Residential Property) Shelby County
Tax year 2005)

Around the end of that month, he obtained appeal forms from the office of the State Board. Mr. Hazen could not explain why a period of two months elapsed before those forms were completed and returned to the State Board.²

Tenn. Code Ann. section 67-5-1412(e) provides (in relevant part) that:

Appeals to the state board of equalization from action of a local board of equalization must be filed before August 1 of the tax year, **or within forty-five (45) days of the date notice of the local board action was sent**, whichever is later....The taxpayer has the right to a hearing and determination to show **reasonable cause** for the taxpayer's failure to file an appeal as provided in this section and, upon demonstrating such reasonable cause, the board shall accept such appeal from the taxpayer **up to March 1 of the year subsequent to the year in which the assessment was made**. [Emphasis added.]

The statutory deadline for filing an appeal to the State Board is "a jurisdictional prerequisite which cannot be waived with the consent of the parties." Tenn. Atty. Gen. Op. 92-62 (October 8, 1992), p. 10.

It is undisputed that Mr. and Ms. Page's appeal was filed more than 45 days after the county board's decision letter was sent. Further, inasmuch as this appeal arrived after March 1 of the year following the tax year in controversy (2005), relief would not appear to be available to the appellants under the express terms of the "reasonable cause" exception. See Christ the Rock Church (Shelby County, Tax Year 1993, Final Decision and Order, August 1, 1996). Moreover, even apart from this consideration, there is no apparent justification for granting such relief in this instance. As historically construed by the Assessment Appeals Commission, in the context of Tenn. Code Ann. section 67-5-1412(e), the term *reasonable cause* means some circumstance beyond the tax payer's control (such as disability or illness). See, e.g., William Ronald Travis (Davidson County, Tax Year 2001, Final Decision and Order, August 13, 2003). There is no indication of any such impediment here.

Order

It is, therefore, ORDERED that this appeal be dismissed for lack of jurisdiction.

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal "**must be filed within thirty (30) days from the date the initial decision is sent.**" Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the


²The tax year in dispute was incorrectly entered on the appeal form as 2006.

appeal **"identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order"**; or

2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 9th day of November, 2006.



PETE LOESCH
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

cc: Hazen and Nancy Page
Tameaka Stanton-Riley, Mgr. Appeals Department, Shelby County Assessor's Office

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